



DeKalb County

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Department of Finance

Internal Audit and Licensing

Business Registration Tax Information

During the fall of 1998, a tax study committee that was previously organized by the Chamber of Commerce and two representatives from the County Board of Commissioners met several times to consider changes in the business license tax structure. Based on the suggestions of the study committee, the DeKalb County Board of Commissioners adopted changes for the tax years of 1999 and 2000.

DeKalb County uses the gross receipts and number of employees method to compute the business registration tax. On November 24, 1998, the Board of Commissioners adopted a minimum gross receipts tax (flat tax) of \$50.00 and exempted up to \$20,000 of the estimated gross receipts. **The gross receipts tax is calculated on gross receipts that exceeds \$20,000.**

New business registration applicants are required to give a good faith estimate of their projected gross receipts and number of employees for the remainder of this year (2000). At the end of each year, a renewal letter requesting actual gross receipts and number of employees will be mailed to each business. Upon receipt of the actual figures, those figures will be compared with the previous estimates. Your renewal statement for year 2000 will show a credit if you over estimated or we will bill you for any additional amount due if you under estimate.

Prior to year 2000, business operators were instructed to report gross receipts in two categories; sales and services in DeKalb County, and sales and services in the State of Georgia outside of DeKalb County. The two categories of gross receipts were discontinued on December 31, 1999. Beginning with tax year 2000, DeKalb and Georgia gross receipts were combined into one figure.

The State of Georgia Regulations only require a business to have and maintain one business tax certificate, previously known as a business license, if the business has only one location. If the business has two (2) or more locations, the business must register with each city or county government that requires registration. DeKalb County cannot accept application for businesses with an address in the State of Georgia that is outside of our licensing jurisdiction. If you have only one business location, you are required by State Law to report all gross receipts to the city or county where you maintain your business location (address). Our office uses the Standard Industrial Classification to identify businesses by their industry type. Tax rates for businesses in DeKalb County have been set for all six classes and the rates run from \$0.18 cents per thousand up to \$0.78 cents per thousand of gross receipts over \$20,000. The employee fee ranges from \$4.00 per person up to \$14.00 per person working in the business. The employee fee includes the owner(s) working in the business, plus any additional individuals. The number of employees must be at least one (1).